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**IN THE  
COURT OF APPEALS OF INDIANA**

IN RE: THE MARRIAGE OF LAUREN and  
BART TAYLOR.

BART TAYLOR,

Appellant-Respondent,

VS.

LAUREN J. TAYLOR

Appellee-Petitioner,

[illegible]

No. 84A05-0611-CV-634

APPEAL FROM THE VIGO SUPERIOR COURT  
The Honorable Phillip Adler, Judge  
Cause No. 84D03-0411-DR-10785

**June 15, 2007**

**MEMORANDUM DECISION - NOT FOR PUBLICATION**

**BARNES, Judge**

**Case Summary**

Bart Taylor appeals the trial court's distribution of marital property, the calculation of child support, and the refusal to sanction his ex-wife, Lauren Taylor. We affirm.

**Issue**

Bart raises three issues. We address one issue, which we restate as whether the trial court properly divided the marital estate.<sup>1</sup>

**Facts**

On September 21, 2002, Bart and Lauren were married, and their son was born on February 27, 2003. On November 18, 2004, Lauren petitioned for dissolution.

On July 20, 2006, the trial court granted Lauren's petition, awarded each party half of the marital estate, and ordered Bart to pay \$105 per week in child support. Bart now appeals.

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<sup>1</sup> Bart argues that the trial court improperly ordered him to pay child support in the amount of \$105 per week when the provisional order only required him to pay \$100 per week and the child support worksheet would have required him to pay \$102.25 per week with the parenting time credit or \$134.02 without the parenting time credit. Bart, however, does not support this argument with any citation to authority. His failure to do so waives this argument. See Ind. Appellate Rule 46(A)(8)(a); Hartley v. Hartley, 862 N.E.2d 274, 284 (Ind. Ct. App. 2007) ("A party generally waives any issue for which it fails to develop a cognizable argument or support with adequate citation to authority and portions of the record."). Bart also argues that the trial court erred in not sanctioning Lauren for the alleged denial of parenting time. Again, however, he failed to support this argument with citation to authority. This argument also is waived. See Hartley, 862 N.E.2d at 274.

## Analysis

Bart argues that the trial court improperly distributed the marital estate equally because the short duration of the marriage and his financial contributions during the marriage required that he receive more than 50% of the estate. The division of marital assets is a matter within the trial court's sound discretion. Smith v. Smith, 854 N.E.2d 1, 5 (Ind. Ct. App. 2006). On appeal, the party challenging the trial court's property division must overcome a strong presumption that the trial court complied with the statute and considered the evidence on each of the statutory factors. Id. at 5-6. We will reverse a trial court's property distribution only if there is no rational basis for the award. Id. at 6. Further, we may not reweigh the evidence or assess the credibility of witnesses, and we will consider only the evidence most favorable to the trial court's decision. Woods v. Woods, 788 N.E.2d 897, 900 (Ind. Ct. App. 2003). "Although the facts and reasonable inferences might allow for a different conclusion, we will not substitute our judgment for that of the trial court." Id.

Indiana Code Section 31-15-7-5 controls the distribution of marital property and requires a trial court to presume that an equal division of the marital property between the parties is just and reasonable. However, this presumption may be rebutted with evidence that equal division would not be just and reasonable. Ind. Code § 31-15-7-5. Such evidence includes:

- (1) The contribution of each spouse to the acquisition of the property, regardless of whether the contribution was income producing.

(2) The extent to which the property was acquired by each spouse:

(A) before the marriage; or

(B) through inheritance or gift.

(3) The economic circumstances of each spouse at the time the disposition of the property is to become effective, including the desirability of awarding the family residence or the right to dwell in the family residence for such periods as the court considers just to the spouse having custody of any children.

(4) The conduct of the parties during the marriage as related to the disposition or dissipation of their property.

(5) The earnings or earning ability of the parties as related to:

(A) a final division of property; and

(B) a final determination of the property rights of the parties.

Id.

Regarding the house the couple purchased during the marriage, Bart argues that he was the primary wage earner who contributed all of the money and sweat equity toward the purchase. Bart also points out that he was the only one who ever lived in the house and that he was in a better position to pay for it.

In contrast, however, Lauren testified that her parents, grandmother, and aunts and uncles live in the same neighborhood the house is in, that she lived in the neighborhood her whole life, and that she knew the woman who previously lived in the house. Lauren stated that she had taken care of the “little lady” that lived there and that her children sold it to Bart and Lauren for a discounted price. Tr. p. 10. Lauren testified that they bought

the house in March of 2004, that she moved out in July 2004, and that Bart continued to live rent-free in Lauren's parents' rental house until he moved into the house in November 2004. She also testified that her parents would co-sign a loan for her. Further, although there is evidence that the \$19,225.88 down payment came from the sale of property that Bart owned prior to the marriage, the down payment was paid from their joint checking account with a check signed by Lauren.

Bart also suggests that Lauren dissipated assets and that the loss from such should have been set off against the amount his pension increased during the marriage. At the hearing, Bart offered extensive testimony regarding Lauren's alleged dissipation, and Lauren denied such. Bart also argues that the trial court improperly awarded Lauren half of the increase in the pension and half of the \$3,227.00 tax refund for 2005 because he was the primary wage earner and it was a short-term marriage. Again, however, this evidence was before the trial court, and we presume the trial court considered it.

In its order, the trial court observed:

The Court may have dealt with a case more perplexing than this one in the last nine and half years, but one does not readily come to mind. The Court's consternation is not due to the fact that there are complicated assets and a spider web of debts to allocate and divide; no the complexity arises due to so many diametrically opposed facts testified to by the parties. If husband testified to "up", wife testified to "down"; if wife said "white", husband would counter with "black"; and so it went for two and one half hours.

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The extent of prevarication and mendacity that permeated the testimony would have made the Court of Caligula blush.

Just because a person is cloaked with the title of “judge” and wears a black robe, does not turn that person into a human lie detector or infuse he or she with flawless wisdom. The Court has attempted to equitably decide the case, given the conflicting testimony.

App. p. 39. Given the conflicting testimony, it was for the trial court to determine the credibility of the witnesses and weigh their testimony accordingly. Although Bart directs us to other evidence, we must consider only the evidence most favorable to the trial court’s decision. As such, Bart has not shown that the trial court abused its discretion in not deviating from the 50/50 presumption when it distributed the marital estate.

### **Conclusion**

Bart has not established that the trial court abused its discretion when it equally divided the marital estate. We affirm.

Affirmed.

NAJAM, J., and RILEY, J., concur.